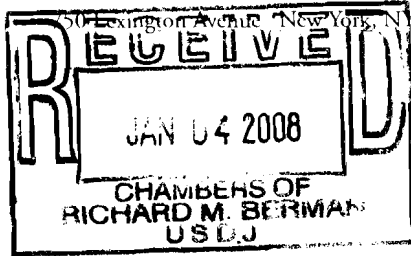


EDWARDS ANGELL PALMER & DODGE **MEMO ENDORSED**



January 3, 2008

Honorable Richard M. Berman
United States District Judge
500 Pearl Street
New York, NY 10007

Re: Seaton Ins. Co. v. Cavell USA Inc., No. 1:07-CV-07032 (RMB)

SO ORDERED:

Date: 1/4/08

Richard M. Berman

Richard M. Berman, U.S.D.J.

07 Civ. 7032

Dear Judge Berman:

We represent defendants Cavell USA Inc. and Ken Randall. This letter follows up on matters left open at the conference held on December 21.

Without objection from counsel for plaintiffs Seaton Insurance Company and Stonewall Insurance Company, we are filing a revised reply brief in further support of our motion to dismiss. The revision, to Point II of that brief, responds to additional allegations in the amended complaint, which plaintiffs served last Friday.

Counsel for the parties have agreed, subject to the Court's approval, that Seaton and Stonewall may file a sur-reply brief on or before next Friday not to exceed five pages addressed solely to Point II. Doing so will obviate the need to start the briefing process all over, with attendant cost and delay. Should plaintiffs not receive leave to file a sur-reply brief, their counsel has advised that plaintiffs will ask the Court to disregard any arguments raised in defendants' revised reply brief that do not appear in defendants' initial brief, and defendants will oppose that application.

Respectfully,

Ira G. Greenberg

Ira G. Greenberg

cc: John R. Vales, Esq.

